

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

KENNETH M. KRYS and CHRISTOPHER STRIDE, as JOINT OFFICIAL LIQUIDATORS of SPHINX LTD., SPHINX STRATEGY FUND LTD.; SPHINX PLUS SPC LTD., SPHINX DISTRESSED LTD., SPHINX MERGER ARBITRAGE LTD.; SPHINX SPECIAL SITUATIONS LTD., SPHINX MACRO LTD.; SPHINX LONG/SHORT EQUITY LTD.; SPHINX MANAGED FUTURES LTD.; SPHINX EQUITY MARKET NEUTRAL LTD.; SPHINX CONVERTIBLE ARBITRAGE LTD.; SPHINX FIXED INCOME ARBITRAGE LTD.; SPHINX DISTRESSED FUND SPC; SPHINX MERGER ARBITRAGE FUND SPC; SPHINX SPECIAL SITUATIONS FUND SPC; SPHINX MACRO FUND SPC; SPHINX LONG/SHORT EQUITY FUND SPC; SPHINX MANAGED FUTURES FUND SPC; SPHINX EQUITY MARKET NEUTRAL FUND SPC; SPHINX CONVERTIBLE ARBITRAGE FUND SPC; SPHINX FIXED INCOME ARBITRAGE FUND SPC; PLUSFUNDS MANAGED ACCESS FUND SPC LTD.; KENNETH M. KRYS and CHRISTOPHER STRIDE as assignees of claims assigned by MIAMI CHILDREN'S HOSPITAL FOUNDATION, OFI, GREEN & SMITH INVESTMENT MANAGEMENT LLC, THALES FUND MANAGEMENT LLC, KELLNER DILEO & CO., LLC, MARTINGALE ASSET MANAGEMENT LP, LONGACRE FUND MANAGEMENT LLC, ARNHOLD & S. BLEICHROEDER ADVISERS LLC, PICTET & CIE, RGA AMERICA REINSURANCE COMPANY, DEUTSCHE BANK (SUISSE) SA, ARAB MONETARY FUND, HANSARD INTERNATIONAL LTD., CONCORDIA ADVISORS LLC, GABELLI SECURITIES, INC., CITCO GLOBAL CUSTODY; and JAMES P. SINCLAIR as Trustee of the SPHINX TRUST,

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08 Civ. 3086

**PRICEWATERHOUSECOOPERS
LLPS' DISCLOSURE STATEMENT**

Plaintiffs,

-against-

CHRISTOPHER SUGRUE; MARK KAVANAGH;
BRIAN OWENS; PRICEWATERHOUSECOOPERS
L.L.P.; MARI FERRIS;
PRICEWATERHOUSECOOPERS CAYMAN
ISLANDS; GIBSON, DUNN & CRUTCHER LLP;
REFCO ALTERNATIVE INVESTMENTS LLC;
GRANT THORNTON LLP; MARK RAMLER;
ERNST & YOUNG U.S. LLP; MAYER BROWN
LLP f/k/a MAYER BROWN ROWE & MAW LLP;
JOSEPH COLLINS; EDWARD S. BEST; PAUL
KOURY; PHILLIP R. BENNETT; ROBERT C.
TROSTEN; TONE GRANT; SANTO MAGGIO;
THOMAS HACKL; DENNIS KLEJNA; BAWAG
P.S.K. BANK FUR ARBEIT UND WIRTSCHAFT
UND OSTERREICHISCHE POSTPARKASSE
AKTIENGESELLSCHAFT; JP MORGAN CHASE &
CO.; CREDIT SUISSE SECURITIES (USA) LLC
f/k/a CREDIT SUISSE FIRST BOSTON LLC; BANC
OF AMERICA SECURITIES LLC; THOMAS H.
LEE PARTNERS, L.P.; THOMAS H. LEE
ADVISORS, LLC; THL MANAGERS V, LLC; THL
EQUITY ADVISORS V, L.P.; THOMAS H. LEE
EQUITY FUND V, L.P.; THOMAS H. LEE
PARALLEL FUND V, L.P.; THOMAS H. LEE
EQUITY (CAYMAN) FUND V, L.P.; THOMAS
H. LEE INVESTORS LIMITED PARTNERSHIP;
1997 THOMAS H. LEE NOMINEE TRUST;
THOMAS H. LEE; DAVID V. HARKINS;
SCOTT L. JAECKEL; SCOTT A. SCHOEN;
WILLIAM T. PIGOTT; LIBERTY CORNER
CAPITAL STRATEGIES, LLC; EMF FINANCIAL
PRODUCTS LLC; EMF CORE FUND LTD.;
DELTA FLYER FUND LLC; ERIC M. FLANAGAN;
INGRAM MICRO, INC.; CIM VENTURES, INC.;
BECKENHAM TRADING CO., INC.; ANDREW
KRIEGER; COAST ASSET MANAGEMENT, LLC,
f/k/a COAST ASSET MANAGEMENT LP; CS
LAND MANAGEMENT LLC; CHRISTOPHER
PETTIT; and REFCO GROUP HOLDINGS,
INC.; and REFCO ASSOCIATES, INC.,

Defendants

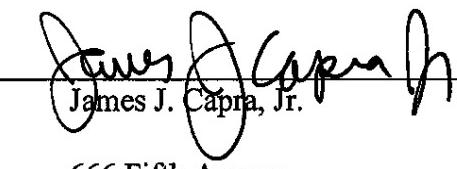
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Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Defendant PricewaterhouseCoopers LLP (“PwC”) states that it has no parent corporation and no publicly-held affiliates, and that no publicly-held corporation owns 10% or more of an interest in PwC.

Dated: New York, New York
March 26, 2008

Respectfully submitted,

ORRICK, HERRINGTON & SUTCLIFFE LLP



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